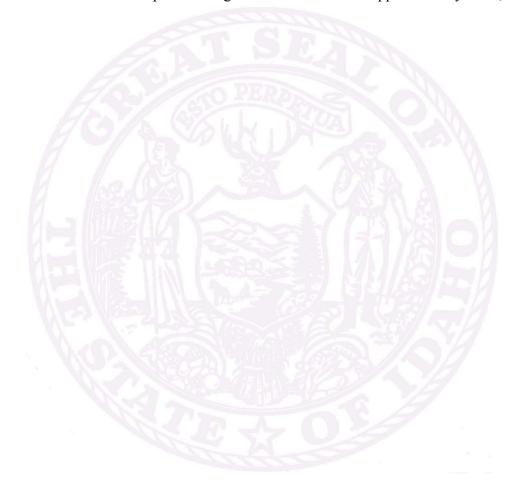
STATEMENT OF PURPOSE

RS21180

This legislation removes the prohibition allowing the deduction of classroom supplies and other expenses not to exceed \$250.00 of elementary and secondary teachers otherwise allowable under Section 62 (a) (2) (D) of the Internal Revenue Code.

FISCAL NOTE

It is estimated that the fiscal impact to the general fund would be approximately \$275,000.



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